IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:) \	
Christopher G. Walls et al.	,)	
Application No. 10/761,135) Examiner:	Carlos Lugo
Confirmation No. 8796) Art Unit:	3676
Filed January 20, 2004))	
For: Adjustable Handle Assembly	<i>)</i>)	

POWER OF ATTORNEY BY ASSIGNEE AND CERTIFICATION UNDER 37 C.F.R. § 3.73(b)

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Commissioner:

I, the undersigned, acting on behalf of the Assignee of the entire right, title and interest in the above-identified patent application, by virtue of an Assignment recorded September 27, 2004 on Reel 015185, Frame 0846, appoint the attorneys and agents associated with **CUSTOMER NUMBER 22908** to prosecute this application and transact all business with the U.S. Patent and Trademark Office in connection therewith. This appointment is to the exclusion of the inventors and their attorney(s) and agent(s) in accordance with the provisions of 37 C.F.R. § 3.71.

Direct all telephone calls to Paul J. Nykaza at 312-463-5000. Address all correspondence to:

Paul J. Nykaza, Esq. Banner & Witcoff, Ltd. 10 South Wacker Drive, Suite 3000 Chicago, IL 60606-7407 In accordance with 37 C.F.R. § 3.73(b), I hereby certify that I am empowered to act on behalf of the Assignee. To the best of my knowledge and belief, title is in the Assignee, as evidenced by the Assignment noted above.

I further declare that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Title 18 U.S.C. § 1001 and that such willful false statements may jeopardize the validity of this application or any patent resulting therefrom.

Assignee:

NEWELL OPERATING COMPANY

Signature:

Printed Name: John K. Stipancich

Title:

Assistant Corporate Secretary

Address:

10B Glenlake Parkway, Suite 600

Atlanta, Georgia 30328

Dated:

January 25, 2007